

		FOR OFF USE					

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2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0045880</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Lydia Healthcare</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2003</u> to <u>12/31/2003</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
Address: <u>13901 S. Lydia</u> <u>Robbins</u> <u>60472</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
County: <u>Cook</u>		(Signed) _____ (Date) _____	
Telephone Number: <u>(708) 385 - 8700</u> Fax # <u>(708) 385 - 5642</u>		(Type or Print Name) _____	
IDPA ID Number: <u>36-4472404</u>		(Title) _____	
Date of Initial License for Current Owners: <u>1/1/2002</u>		(Signed) <u>See Accountants' Compilation Report</u> (Date) _____	
Type of Ownership:		(Print Name <u>Louis Adler, CPA</u> and Title) _____	
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____		(Firm Name <u>Wiseman, leader, Adler, & Bolnick, LLC</u> & Address) <u>1613 Barclay Blvd. Buffalo Grove, Illinois 60089</u> (Telephone) <u>(847) 229 - 9377</u> Fax # <u>(847) 229 - 9388</u>	
<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____		(Date) _____	
<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____		MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	
In the event there are further questions about this report, please contact Name: _____ Telephone Number: <u>()</u>			

0045880 Report Period Beginning: 1/1/2003 Ending: 12/31/2003

D. How many bed-hold days during this year were paid by Public Aid?

8/1/02

3,027 (Do not include bed-hold days in Section B.)

3,027 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)

N/A

F. Does the facility maintain a daily midnight census?

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location

Date started / /

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 1/1/2002 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☐ NO ☒ If YES, enter number
of beds certified and days of care provided

Medicare Intermediary

IV. ACCOUNTING BASIS

ACCURAL	<input checked="" type="checkbox"/>	MODIFIED CASH*	<input type="checkbox"/>	CASH*	<input type="checkbox"/>
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Is your fiscal year identical to your tax year YES ☐ NO ☐

Tax Year: 12/31/2003 **Fiscal Year:** 12/31/2003

* All facilities other than governmental must report on the accrual basis

1		2		3		4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period			
1		Skilled (SNF)					1
2		Skilled Pediatric (SNF/PED)					2
3	412	Intermediate (ICF)	412	150,380			3
4		Intermediate/DD					4
5		Sheltered Care (SC)					5
6		ICF/DD 16 or Less					6
7	412	TOTALS	412	150,380			7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF	139,321	610	3,428	143,359	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	139,321	610	3,428	143,359	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.33%

STATE OF ILLINOIS

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Facility Name & ID Number Lydia Healthcare

0045880

Report Period Beginning: 1/1/2003

Ending: 12/31/2003

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	378,804		14,400	393,204		393,204		393,204		1
2	Food Purchase		618,359		618,359	(52,000)	566,359		566,359		2
3	Housekeeping	552,376	105,365		657,741		657,741		657,741		3
4	Laundry	52,339	41,136		93,475		93,475		93,475		4
5	Heat and Other Utilities			227,906	227,906		227,906		227,906		5
6	Maintenance	310,650	74,550	284,319	669,519		669,519		669,519		6
7	Other (specify):*										7
8	TOTAL General Services	1,294,169	839,410	526,625	2,660,204	(52,000)	2,608,204		2,608,204		8
	B. Health Care and Programs										
9	Medical Director			3,200	3,200		3,200		3,200		9
10	Nursing and Medical Records	2,449,891	250,208	56,053	2,756,152		2,756,152		2,756,152		10
10a	Therapy			21,014	21,014		21,014		21,014		10a
11	Activities	226,776	19,218		245,994		245,994		245,994		11
12	Social Services	646,924			646,924		646,924		646,924		12
13	Nurse Aide Training										13
14	Program Transportation			6,568	6,568		6,568		6,568		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,323,591	269,426	86,835	3,679,852		3,679,852		3,679,852		16
	C. General Administration										
17	Administrative			32,900	32,900		32,900		32,900		17
18	Directors Fees										18
19	Professional Services			161,829	161,829		161,829		161,829		19
20	Dues, Fees, Subscriptions & Promotion			66,491	66,491		66,491	(32,472)	34,019		20
21	Clerical & General Office Expense	428,110	13,431	177,771	619,312		619,312	(24,000)	595,312		21
22	Employee Benefits & Payroll Taxes			929,020	929,020	52,000	981,020		981,020		22
23	Inservice Training & Education										23
24	Travel and Seminar			10,989	10,989		10,989	(472)	10,517		24
25	Other Admin. Staff Transportation			12,291	12,291		12,291	(12,291)			25
26	Insurance-Prop.Liab.Malpractice			366,394	366,394		366,394	32,051	398,445		26
27	Other (specify):*										27
28	TOTAL General Administration	428,110	13,431	1,757,685	2,199,226	52,000	2,251,226	(37,184)	2,214,042		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,045,870	1,122,267	2,371,145	8,539,282		8,539,282	(37,184)	8,502,098		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

STATE OF ILLINOIS

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Facility Name & ID Number Lydia Healthcare

#0045880

Report Period Beginning:

1/1/2003

Ending:

12/31/2003

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			48,755	48,755		48,755	463,037	511,792			30
31	Amortization of Pre-Op. & Org											31
32	Interest			385,723	385,723		385,723	1,339,240	1,724,963			32
33	Real Estate Taxes							412,594	412,594			33
34	Rent-Facility & Grounds			3,586,156	3,586,156		3,586,156	(3,586,156)				34
35	Rent-Equipment & Vehicle			50,178	50,178		50,178		50,178			35
36	Other (specify): ^a			15,069	15,069		15,069	43,946	59,015			36
37	TOTAL Ownership			4,085,881	4,085,881		4,085,881	(1,327,339)	2,758,542			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			225,570	225,570		225,570		225,570			42
43	Other (specify): ^a											43
44	TOTAL Special Cost Centers			225,570	225,570		225,570		225,570			44
45	GRAND TOTAL COST											
	(sum of lines 29, 37 & 44)	5,045,870	1,122,267	6,682,596	12,850,733		12,850,733	(1,364,523)	11,486,210			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

STATE OF ILLINOIS

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Facility Name & ID Number Lydia Healthcare

0045880

Report Period Beginning:

1/1/2003

Ending:

12/31/2003

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Room				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	80,911	30		9
10	Interest and Other Investment Income	(2,891)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(472)	24		19
20	Contributions	(1,118)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(24,000)	21		24
25	Fund Raising, Advertising and Promotion	(22,502)	20		25
26	Income Taxes and Illinois Personal				26
27	Property Replacement Tax				27
28	Nurse Aide Training for Non-Employee				28
29	Yellow Page Advertising				29
29	Other-Attach Schedule	(29,143)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 785		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,365,308)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,365,308)		36
(sum of SUBTOTALS)				
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,364,523)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport			\$		38
39						39
40	Gift and Coffee Shop					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Lydia Healthcare

ID# 0045880

Report Period Beginning: 1/1/2003

Ending: 12/31/2003

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Legal fees on refinancing	\$ (8,000)	19	1
2	ICLTC (COPE)	(8,852)	20	2
3	Travel	(12,291)	25	3
4	Auto Expenses			4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(29,143)		49

Summary A

12/31/2003

[illegible]

Summary B

12/31/2003

[illegible]

Facility Name & ID Number Lydia Healthcare# 0045880Report Period Beginning: 1/1/2003 Ending: 12/31/2003

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
<u>Susan Simonsen</u>	<u>50.0%</u>	<u>Winfield Building LLC</u>	<u>Winfield</u>	<u>Lydia Building LLC</u>	<u>Robbins</u>	<u>Landlord-related</u>
<u>William Daugherty</u>	<u>50.0%</u>	<u>Winfield Woods Healthcare LLC</u>	<u>Winfield</u>	<u>Lydia Healthcare Inc</u>	<u>Robbins</u>	<u>Former Operating Entity - related</u>

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	<u>Rental Income</u>	\$ <u>3,586,156</u>	<u>Lydia Building LLC</u>	<u>100.00%</u>	\$	<u>(3,586,156)</u>	1
2	V	30	<u>Depreciation</u>		<u>Lydia Building LLC</u>	<u>100.00%</u>	<u>382,126</u>	<u>382,126</u>	2
3	V	36	<u>Amortization</u>		<u>Lydia Building LLC</u>	<u>100.00%</u>	<u>43,946</u>	<u>43,946</u>	3
4	V	32	<u>Interest Expense</u>		<u>Lydia Building LLC</u>	<u>100.00%</u>	<u>1,706,988</u>	<u>1,706,988</u>	4
5	V	32	<u>Interest Expense</u>	<u>255,658</u>	<u>Lydia Building LLC</u>	<u>100.00%</u>		<u>(255,658)</u>	5
6	V	33	<u>Real Estate Taxes</u>		<u>Lydia Building LLC</u>	<u>100.00%</u>	<u>412,594</u>	<u>412,594</u>	6
7	V	26	<u>Insurance</u>		<u>Lydia Building LLC</u>	<u>100.00%</u>	<u>32,051</u>	<u>32,051</u>	7
8	V	19	<u>Professional Fees</u>		<u>Lydia Building LLC</u>	<u>100.00%</u>	<u>8,000</u>	<u>8,000</u>	8
9	V	32	<u>Interest Income</u>		<u>Lydia Building LLC</u>	<u>100.00%</u>	<u>(583)</u>	<u>(583)</u>	9
10	V	32	<u>Interest Income</u>		<u>Lydia Building LLC</u>	<u>100.00%</u>	<u>(27,028)</u>	<u>(27,028)</u>	10
11	V								11
12	V								12
13	V	32	<u>Interest Expense</u>	<u>81,588</u>	<u>Lydia Healthcare Inc</u>	<u>100.00%</u>		<u>(81,588)</u>	13
14	Total			\$ <u>3,923,402</u>			\$ <u>2,558,094</u>	\$ * <u>(1,365,308)</u>	14

* Total must agree with the amount recorded on line 34 of Schedule V1

Facility Name & ID Number Lydia Healthcare # 0045880 Report Period Beginning: 1/1/2003 Ending: 12/31/2003

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Susan Simonsen	Owner	Administrative	50.0%	See Attached	40	80.0%		\$ 32,900	17-3	1
2	William Daugherty	Owner	Administrative	50.0%	See Attached	10	20.0%				2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 32,900		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

Facility Name & ID Number Lydia Healthcare # 0045880 Report Period Beginning: 1/1/2003 Ending: 2/31/2003

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3		4		5		6		7		8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense								
		YES	NO				Original	Balance											
	A. Directly Facility Related																		
	Long-Term																		
1	Bank One (American National Bank)	X		Mortgage		1/1/02	\$	20,000,000	\$	None							\$	751,781	1
2	Cambridge Realty		X	Mortgage		7/15/2003		27,285,000		27,111,040								955,207	2
3	Option Deposit Financing	X		Acquisition Financing		1/1/2002		5,460,000		4,874,600								255,658	3
4	HUD Costs	X		Financing Costs		7/15/2003		897,237		862,064								27,028	4
5	Working Capital loan	X		Acquisition Financing		1/1/2002		2,171,055		1,552,518								81,588	5
	Working Capital																		
6	American Charter bank		X	Line of Credit						500,000								16,203	6
7	Citi Card	X	X	Credit Card														1,684	7
8	Vehicle Financing		X	Auto / Van Loans	\$1,109.00	Var				29,315								3,564	8
9	TOTAL Facility Related					\$1,109.00		\$	55,813,292	\$	34,929,537					\$	2,092,713	9	
	B. Non-Facility Related*																		
10	Option Deposit Financing	X								(6,427,118)								(255,658)	10
11	HUD Financing Costs	X								(862,064)									11
12	Interest Income-Building Company																	(30,504)	12
13	Interest Income - prior Operating Entity																	(81,588)	13
14	TOTAL Non-Facility Related							\$		\$	(7,289,182)					\$	(367,750)	14	
15	TOTALS (line 9+line14)							\$	55,813,292	\$	27,640,355					\$	1,724,963	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line #

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7 (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number **Lydia Healthcare**# **0045880** Report Period Beginning: **1/1/2003** Ending: **12/31/2003****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2002 report.		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and l must accompany the cost report	\$	684,500	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	552,786	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(131,714)	3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	544,308	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	412,594	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	1998	458,420	8		
	1999	576,535	9		
	2000	574,869	10		
	2001	609,238	11		
	2002	552,786	12		
				FOR OHF USE ONLY	
				13	FROM R. E. TAX STATEMENT FOR 2002 \$ 13
				14	PLUS APPEAL COST FROM LINE 5 \$ 14
				15	LESS REFUND FROM LINE 6 \$ 15
				16	AMOUNT TO USE FOR RATE CALCULATION\$ 16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed

Lydia Healthcare
Real Estate Tax payments
December 31, 2003

	<u>Total</u>	<u>Nursing Home Related</u>
28-02-406-053-0000	181.59	181.59
28-02-406-054-0000	181.59	181.59
28-02-406-055-0000	181.59	181.59
28-02-406-056-0000	181.59	181.59
28-02-406-057-0000	181.59	181.59
28-02-406-058-0000	180.84	180.84
28-02-411-048-0000	2,837.78	2,837.78
28-02-429-004-0000	411.58	411.58
28-02-429-005-0000	450.23	450.23
28-02-429-006-0000	483.21	483.21
28-02-429-007-0000	539.31	539.31
28-02-429-008-0000	536.85	536.85
28-02-429-009-0000	541,470.01	541,470.01
28-02-431-001-0000	454.19	454.19
28-02-431-002-0000	399.91	399.91
28-02-431-003-0000	398.09	398.09
28-02-431-004-0000	386.52	386.52
28-02-431-005-0000	407.40	407.40
28-02-431-006-0000	453.12	453.12
28-02-431-007-0000	451.19	451.19
28-02-431-008-0000	410.83	410.83
28-02-431-009-0000	398.62	398.62
28-02-431-010-0000	416.07	416.07
28-02-431-011-0000	401.30	401.30
28-02-431-012-0000	391.45	391.45
	<u>552,786.45</u>	<u>552,786.45</u>

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lydia Healthcare COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0045880

CONTACT PERSON REGARDING THIS REPORT William Daugherty

TELEPHONE (708) 385 - 8700 FAX #: (708) 385 - 5642

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>Various - see attached</u>	<u>Nursing Home</u>	\$ <u>552,786.45</u>	\$ <u>552,786.45</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>552,786.45</u>	\$ <u>552,786.45</u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

Facility Name & ID Number Lydia Healthcare

0045880 Report Period Beginning:

1/1/2003 Ending:

12/31/2003

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 132,606 B. General Construction Type: Exterior Brick Frame Brick Number of Stories 7

C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☒ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, et List entity name, type of business, square footage, and number of beds/units available (where applicable)

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☐ NO
If so, please complete the following:1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized 7
3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		1986	\$ 26,179	1
2			Various	79,586	2
3	TOTALS			\$ 105,765	3

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4			1986	\$ 3,939,267	\$ 250,334	20	\$ 112,550	\$ (137,784)	\$ 1,849,470
5									
6									
7									
8									
Improvement Type**									
9	Various		1987	211,048		20	11,107	11,107	184,723
10	Various		1988	225,278		20	11,855	11,855	184,331
11	Various		1989	130,379		20	4,498	4,498	109,109
12	Various		1990	55,561		20	2,706	2,706	38,907
13	Various		1991	72,262		20	3,613	3,613	45,625
14	Various		1992	199,474		20	9,974	9,974	82,089
15	Various		1993	890,967		20	41,146	41,146	459,025
16	Various		1994	168,253		20	8,412	8,412	80,949
17	Various		1995	147,370		20	7,371	7,371	62,391
18	Various		1996	128,836		20	6,442	6,442	48,800
19	Various		1997	198,375		20	10,184	10,184	65,715
20	Various		1998	364,318		20	17,663	17,663	97,801
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar									
1	3	4	5	6	7	8	9		
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37		\$	\$		\$	\$	\$		37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68			79,737			(79,737)			68
69			7,230			(7,230)			69
70		\$ 6,731,388	\$ 337,301		\$ 247,521	\$ (89,780)	\$ 3,308,935		70

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,731,388	\$ 337,301		\$ 247,521	\$ (89,780)	\$ 3,308,935	1
2	FLOOR TILE	1999	560		20	28	28	135	2
3	WALLPAPER	1999	5,111		20	256	256	1,237	3
4	CROWN MOLDING	1999	4,359		20	218	218	1,054	4
5	CROWN MOLDING	1999	6,452		20	323	323	1,561	5
6	WALLPAPER	1999	3,591		20	180	180	870	6
7	WALLPAPER	1999	1,210		20	61	61	295	7
8	FIRE DAMPER	1999	42,000		20	2,100	2,100	10,150	8
9	NEW PHONE EXT	1999	905		20	45	45	218	9
10	BOILER-CORR PER CODE	1999	4,000		20	200	200	983	10
11	WALLPAPER	1999	7,848		20	392	392	1,895	11
12	WALLCOVERING	1999	12,210		20	611	611	2,953	12
13	PAINT WALLS	1999	13,162		20	658	658	3,180	13
14	WALLPAPER	1999	5,251		20	263	263	1,271	14
15	BLINDS	1999	1,206		20	60	60	290	15
16	PAINT WALLS/CHAIR LF	1999	3,580		20	179	179	850	16
17	TOILET	1999	508		20	25	25	117	17
18	PAINT WALL	1999	2,467		20	123	123	595	18
19	PAINT	1999	2,362		20	118	118	570	19
20	PAINT/WALLPAPER	1999	1,070		20	54	54	261	20
21	PAINT/WALLPAPER	1999	1,081		20	54	54	261	21
22	PAINT/WALLPAPER	1999	1,265		20	63	63	305	22
23	PAINT WALLS	1999	747		20	37	37	179	23
24	WALLPAPER	1999	897		20	45	45	218	24
25	WALLPAPER	1999	1,196		20	60	60	290	25
26	PAINT WALLS	1999	805		20	40	40	193	26
27	BLINDS	1999	2,481		20	124	124	599	27
28	WALLPAPER	1999	6,653		20	333	333	1,610	28
29	CARPET/TILE	1999	3,918		20	196	196	931	29
30	COVE BASE	1999	1,460		20	73	73	347	30
31	PAINT/WALLPAPER	1999	8,135		20	407	407	1,933	31
32	LOCKS	1999	566		20	28	28	131	32
33	CHAIR RAR/COVE BASE	1999	1,113		20	56	56	271	33
34	TOTAL (lines 1 thru 33)		\$ 6,879,557	\$ 337,301		\$ 254,931	\$ (82,370)	\$ 3,344,688	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 6,879,557	\$ 337,301		\$ 254,931	\$ (82,370)	\$ 3,344,688	1
2	CARPET	1999	635		20	32	32	152	2
3	WALLPAPER	1999	1,102		20	55	55	261	3
4	VINYL TILE	1999	534		20	27	27	126	4
5	CROWN MOLDING	1999	3,065		20	153	153	701	5
6	CROWN MOLDING	1999	10,465		20	523	523	2,397	6
7	CROWN MOLDING	1999	3,065		20	153	153	701	7
8	CROWN MOLDING	1999	10,465		20	523	523	2,397	8
9	PAINT	1999	507		20	25	25	125	9
10	NURSE CALL SYSTEM	1999	1,630		20	82	82	369	10
11	BOWL DIFFUSER	1999	1,189		20	59	59	270	11
12	LUMBER	1999	599		20	30	30	135	12
13	FIRE DAMPER	1999	9,750		20	488	488	2,237	13
14	FLOWERING FLAT	1999	503		20	25	25	115	14
15	ANDERSON LOCK	1999	566		20	28	28	124	15
16	PAINT/WALLPAPER	1999	14,939		20	747	747	3,486	16
17	CROWN MOLDING	1999	3,734		20	187	187	857	17
18	CROWN MOLDING	1999	6,547		20	327	327	1,499	18
19	CROWN MOLDING	1999	3,625		20	181	181	830	19
20	CROWN MOLDING	1999	6,547		20	327	327	1,499	20
21	CARPETING	1999	612		20	31	31	140	21
22	WALLPAPER	1999	1,659		20	83	83	374	22
23	PAINT/WALLPAPER	1999	8,137		20	407	407	1,832	23
24	PAINT BORDER	1999	2,467		20	123	123	554	24
25	VINYL WALLCOVERING	1999	9,453		20	473	473	2,129	25
26	BLINDS	1999	1,206		20	60	60	265	26
27	BLINDS	1999	1,206		20	60	60	265	27
28	WALLPAPER	1999	717		20	36	36	159	28
29	CROWN MOLDING	1999	3,065		20	153	153	676	29
30	BORDER PAPER	1999	688		20	34	34	150	30
31	BORDER PAPER	1999	2,475		20	124	124	548	31
32	PAINT WALLS	1999	13,162		20	658	658	2,906	32
33	CROWN MOLDING	1999	10,465		20	523	523	2,310	33
34	TOTAL (lines 1 thru 33)		\$ 7,014,336	\$ 337,301		\$ 261,668	\$ (75,633)	\$ 3,375,277	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 7,014,336	\$ 337,301		\$ 261,668	\$ (75,633)	\$ 3,375,277	1
2	HMS	1999	4,465		20	223	223	1,041	2
3	WALL BUMPER	1999	4,843		20	242	242	1,029	3
4	WALL PLAQUES SIGN	1999	2,203		20	110	110	468	4
5	WALL PLAQUES SIGN	1999	2,204		20	110	110	468	5
6	WALL PLAQUES SIGN	1999	2,204		20	110	110	468	6
7	WALLPAPER	1999	4,902		20	245	245	1,041	7
8	WALLPAPER	1999	732		20	37	37	157	8
9	RUBBER COVE BASE	1999	190		20	10	10	43	9
10	WALL BUMPER	1999	4,843		20	242	242	1,029	10
11	INSTALL DATA CABLE	1999	3,325		20	166	166	706	11
12	VINYL WALLCOVERING	1999	4,876		20	244	244	1,139	12
13	PAINT WALL/BLINDS	1999	13,559		20	678	678	2,769	13
14	WALLPAPER	1999	6,027		20	301	301	1,229	14
15	WALL PLAQUES/SIGN	1999	2,204		20	110	110	449	15
16	NTC	1999	38,018		20	1,901	1,901	7,762	16
17	PAVING	1999	5,400		20	270	270	1,193	17
18	SEXAUER	1999	815		20	41	41	181	18
19	HMS	1999	1,621		20	81	81	338	19
20	HMS	1999	2,386		20	119	119	496	20
21	HMS	1999	7,533		20	377	377	1,571	21
22	HMS	1999	9,895		20	495	495	2,063	22
23	HMS	1999	12,144		20	607	607	2,529	23
24	DRYWALL	1999	550		20	28	28	112	24
25	DOORSWITCH	1999	634		20	32	32	128	25
26	NURSE CALL SYSTEM	1999	1,006		20	50	50	200	26
27	WOOD CHAIR RAIL	1999	1,113		20	56	56	224	27
28	WATER TREATMENT	1999	5,110		20	256	256	1,024	28
29	AIR HANDLING UNIT	1999	1,800		20	90	90	360	29
30	WALLPAPER	1999	753		20	38	38	152	30
31	PLUMBING	1999	1,809		20	90	90	360	31
32	SPRINKLER	1999	2,016		20	101	101	404	32
33	PLATE GLASS	1999	550		20	28	28	112	33
34	TOTAL (lines 1 thru 33)		\$ 7,164,066	\$ 337,301		\$ 269,156	\$ (68,145)	\$ 3,406,522	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 7,164,066	\$ 337,301		\$ 269,156	\$ (68,145)	\$ 3,406,522	1
2	HVAC REPAIRS	1999	1,787		20	89	89	356	2
3	HVAC REPAIRS	1999	604		20	30	30	120	3
4	FIRE SYSTEM	1999	819		20	41	41	164	4
5	FIRE SYSTEM	1999	505		20	25	25	100	5
6	WALLCOVERING-19909	2000	11,845		20	592	592	2,368	6
7	WALLCOVERING-19910	2000	1,194		20	60	60	240	7
8	WALLCOVERING-19916	2000	4,821		20	241	241	964	8
9	WALLCOVERING-19928	2000	536		20	27	27	108	9
10	WALLCOVERING-19933	2000	2,022		20	101	101	396	10
11	WALLCOVERING-19934	2000	9,329		20	466	466	1,825	11
12	WALLCOVERING-19935	2000	349		20	17	17	67	12
13	WALLCOVERING-19936	2000	1,986		20	99	99	388	13
14	WALLCOVERING-19937	2000	9,239		20	462	462	1,810	14
15	WALLCOVERING-19938	2000	392		20	20	20	78	15
16	WALLCOVERING-19947	2000	6,210		20	311	311	1,218	16
17	WALLCOVERING-19950	2000	9,373		20	469	469	1,837	17
18	WALLCOVERING-19951	2000	2,300		20	115	115	450	18
19	WALLCOVERING-19952	2000	138		20	7	7	27	19
20	WALLCOVERING-19958	2000	3,099		20	155	155	607	20
21	WALLCOVERING-19959	2000	1,280		20	64	64	245	21
22	WALLCOVERING-19960	2000	1,813		20	91	91	349	22
23	WALLCOVERING-19963	2000	10,143		20	507	507	1,944	23
24	WALLCOVERING-19976	2000	10,465		20	523	523	2,005	24
25	WALLCOVERING-19977	2000	1,206		20	60	60	230	25
26	WALLCOVERING-19978	2000	1,206		20	60	60	230	26
27	WALLCOVERING-19979	2000	629		20	31	31	119	27
28	WALLCOVERING-19999	2000	6,653		20	333	333	1,249	28
29	WALLCOVERING-20003	2000	1,294		20	65	65	244	29
30	WALLCOVERING-19507	2000	396		20	20	20	77	30
31	WALLCOVERING-20004	2000	259		20	13	13	49	31
32	WALLCOVERING-19998	2000	3,506		20	175	175	642	32
33	PAVING - 101234	2000	12,622		20	631	631	2,314	33
34	TOTAL (lines 1 thru 33)		\$ 7,282,086	\$ 337,301		\$ 275,056	\$ (62,245)	\$ 3,429,342	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 7,282,086	\$ 337,301		\$ 275,056	\$ (62,245)	\$ 3,429,342	1
2	WALLCOVERING-20024	2000	7,533		20	377	377	1,351	2
3	WALLCOVERING-20025	2000	2,386		20	119	119	426	3
4	WALLCOVERING-20035	2000	12,500		20	625	625	2,240	4
5	WALLCOVERING-20073	2000	58		20	3	3	11	5
6	WALLCOVERING-20074	2000	920		20	46	46	161	6
7	WALLCOVERING-20075	2000	7,120		20	356	356	1,246	7
8	WALLCOVERING-20076	2000	13,363		20	668	668	2,338	8
9	WALLCOVERING-20077	2000	1,194		20	60	60	210	9
10	WALLCOVERING-20078	2000	12,297		20	615	615	2,153	10
11	WALLCOVERING-20079	2000	12,297		20	615	615	2,153	11
12	WATER HEATER	2000	6,850		20	343	343	1,201	12
13	WALLCOVERING-20126	2000	4,688		20	234	234	761	13
14	WALLCOVERING-20127	2000	984		20	49	49	159	14
15	WALLCOVERING-20128	2000	2,263		20	113	113	367	15
16	WALLCOVERING-20139	2000	9,488		20	474	474	1,541	16
17	WALLCOVERING-20140	2000	9,488		20	474	474	1,541	17
18	WALLCOVERING-20143	2000	9,470		20	474	474	1,541	18
19	WALLCOVERING-20162	2000	1,532		20	77	77	250	19
20	WALLCOVERING-20032A	2000	4,589		20	229	229	744	20
21	WALLCOVERING-20089	2000	6,221		20	311	311	1,011	21
22	WALLCOVERING-200100	2000	4,589		20	229	229	744	22
23	WALLCOVERING-20168	2000	10,971		20	549	549	1,784	23
24	WALLCOVERING-20169	2000	350		20	18	18	59	24
25	WALLCOVERING-20193	2000	12,506		20	625	625	1,979	25
26	WALLCOVERING-19891	2000	3,734		20	187	187	577	26
27	WALLCOVERING-19892	2000	6,547		20	327	327	1,008	27
28	WALLCOVERING-19893	2000	3,734		20	187	187	577	28
29	WALLCOVERING-19894	2000	6,547		20	327	327	1,008	29
30	NEW DOORS	2000	8,287			414	414	1,622	30
31	BOOSTER HEATER	2000	1,840			92	92	353	31
32	DOOR LOCKS	2000	577			29	29	114	32
33	LIGHTING FIXTURE COV	2000	874			44	44	172	33
34	TOTAL (lines 1 thru 33)		\$ 7,467,883	\$ 337,301		\$ 284,346	\$ (52,955)	\$ 3,460,744	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 7,467,883	\$ 337,301		\$ 284,346	\$ (52,955)	\$ 3,460,744	1
2	SOUND SYSTEM	2000	965		20	48	48	188	2
3	TILE	2000	900		20	45	45	161	3
4	4 WATERFLOW"	2000	635		20	32	32	117	4
5	FIRE ALARM	2000	502		20	25	25	90	5
6	HEATER INSTALL	2000	1,945		20	97	97	372	6
7	TOILET	2000	871		20	44	44	161	7
8	DOOR LOCK	2000	574		20	29	29	99	8
9	FENCE & GATE	2000	995		20	50	50	175	9
10	FIRE ALARM	2000	537		20	27	27	92	10
11	SOLENOID	2000	860		20	43	43	147	11
12	FLOORING	2000	582		20	29	29	97	12
13	MAXITROL VALUE	2000	999		20	50	50	167	13
14	UNIT HEATER MOTOR	2000	795		20	40	40	123	14
15	HEATER MOTOR	2000	878		20	43	43	133	15
16	ALARM SYSTEM	2000	2,203		20	110	110	440	16
17	BLINDS	2000	1,551		20	78	78	247	17
18	CLOSED CIRCUIT	2000	4,057		20	203	203	660	18
19	HMS BLINDS	2000	4,135		20	207	207	690	19
20	WALLCOVERING-20141	2000	2,530		20	127	127	413	20
21	9TH FLOOR RENOVATION	2000	29,156		20	1,458	1,458	4,982	21
22	R & W HEATING	2000	1,130		20	57	57	195	22
23	DRAPERIES	2000	5,500		20	275	275	940	23
24	9TH FLOOR RENOVATION	2000	32,896		20	1,645	1,645	5,895	24
25	R & W HEATING	2000	5,650		20	283	283	1,061	25
26	SIGMA	2000	33,000		20	1,650	1,650	6,188	26
27	9TH FLOOR	2000	30,000		20	1,500	1,500	5,625	27
28	FLOORING	2000	4,525		20	226	226	753	28
29	AIR CONDITIONER	2000	1,059		20	53	53	177	29
30	PHOTO CELL	2000	2,352		20	118	118	452	30
31	SIGN	2000	2,424		20	121	121	363	31
32	SIGN	2000	2,424		20	121	121	363	32
33	WALLCOVERINGS	2001	6,534		20	327	327	872	33
34	TOTAL (lines 1 thru 33)		\$ 7,651,047	\$ 337,301		\$ 293,507	\$ (43,794)	\$ 3,493,182	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 7,651,047	\$ 337,301		\$ 293,507	\$ (43,794)	\$ 3,493,182	1
2	LABOR-LOUNGE	2001	6,325		20	316	316	843	2
3	CARPET, COVE BASE	2001	3,264		20	163	163	435	3
4	CARPET REMODEL INSTA	2001	1,578		20	79	79	211	4
5	WALLPAPER & BORDER	2001	479		20	24	24	64	5
6	CABINETY	2001	26,647		20	1,332	1,332	3,552	6
7	CABINETY	2001	18,281		20	914	914	2,437	7
8	COVE BASE CABINETY	2001	1,965		20	98	98	261	8
9	LABOR-BEAUTYSHOP INS	2001	1,535		20	77	77	205	9
10	COVE BASE VC TILE	2001	8,855		20	443	443	1,181	10
11	STAFF LOUNGE INSTALL	2001	4,560		20	228	228	608	11
12	SINKS, TOILETS	2001	44,928		20	2,246	2,246	6,177	12
13	INSTALL-STAFF LOUNGE	2001	3,856		20	193	193	499	13
14	PAINT	2001	7,102		20	355	355	888	14
15	INSTALL PICTURE&PAIN	2001	719		20	36	36	90	15
16	8TH & 9TH FLR.REHAB	2001	75,000		20	3,750	3,750	9,375	16
17	MINI BLINDS	2001	5,873		20	294	294	662	17
18	FLAG POLE	2001	2,238		20	112	112	243	18
19	MD CYLINDER	2001	838		20	42	42	126	19
20	LIGHTING	2001	901		20	45	45	131	20
21	FLOOR INSTALL	2001	546		20	27	27	72	21
22	CYLINDER	2001	532		20	27	27	74	22
23	CIRCUIT PANELS INST.	2001	725		20	36	36	96	23
24	FOOD SERVICE	2001	599		20	30	30	80	24
25	LOCKS	2001	578		20	29	29	75	25
26	FIXTURE	2001	707		20	35	35	93	26
27	MATERIAL & LABOR	2001	2,589		20	129	129	376	27
28	WALL PREP & PAINTING	2001	1,880		20	94	94	282	28
29	LUMBER	2001	1,028		20	51	51	145	29
30	CUSTOM DIFFUSER	2001	1,935		20	97	97	275	30
31	LUMBER	2001	1,022		20	51	51	128	31
32	PUMP MOTOR	2001	1,088		20	54	54	140	32
33	MOTOR	2001	1,863		20	93	93	217	33
34	TOTAL (lines 1 thru 33)		\$ 7,881,083	\$ 337,301		\$ 305,007	\$ (32,294)	\$ 3,523,223	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 7,881,083	\$ 337,301		\$ 305,007	\$ (32,294)	\$ 3,523,223	1
2	WIRE & AMP FUSES	2001	2,797		20	140	140	327	2
3	LABOR & TRANS EXPENS	2001	1,306		20	65	65	152	3
4	CONSTRUCTION	2001	39,560		20	1,978	1,978	4,121	4
5	MINI BLINDS	2001	17,552		20	878	878	1,902	5
6	REPAIR & MAINTENANCE	2001	11,877		20	594	594	1,287	6
7	CUSTOM DIFFUSER	2001	1,505		20	75	75	163	7
8	WIRING	2001	2,171		20	109	109	291	8
9	CONSTRUCTION 9TH FLO	2001	31,050		20	1,553	1,553	3,235	9
10	CONSTRUCTION 9TH FLO	2001	31,050		20	1,553	1,553	3,235	10
11	ELECTRICAL WORK	2001	3,617		20	181	181	543	11
12	LOCKS & DOOR SYSTEM	2001	570		20	29	29	68	12
13	LABOR FOR CORRIDORS	2001	2,070		20	104	104	312	13
14	SINK, FAUCET	2001	1,125		20	56	56	140	14
15	SINK & FAUCET	2001	1,828		20	91	91	250	15
16	GAS VALVE	2001	836		20				16
17	SPRINKLER REPAIRS	2001	1,093		20	55	55	165	17
18	WIRING	2001	2,978		20	149	149	397	18
19	CABINETY	2001	4,350		20	218	218	454	19
20	CABINETY	2001	4,350		20	218	218	454	20
21	CABINETY	2001	4,350		20	218	218	454	21
22	CABINETY	2001	8,714		20	436	436	908	22
23	ELEVATOR	2001	1,054		20	53	53	137	23
24	DEPOSIT FOR FLOORING	2001	30,000		20	3,000	3,000	6,250	24
25	9TH FLOOR ADD ON	2002	20,240		20	759	759	1,518	25
26	VINYL WALLCOVERING	2002	2,422		20	1,817	1,817	3,634	26
27	VINYL WALLCOVERING	2002	5,233		20	3,925	3,925	7,850	27
28	VINYL WALLCOVERING	2002	2,784		20	2,088	2,088	4,176	28
29	VINYL WALLCOVERING	2002	2,885		20	2,164	2,164	4,328	29
30	VINYL WALLCOVERING	2002	2,613		20	1,960	1,960	3,920	30
31	8TH & 9TH FLOOR RESIDENT ROOMS	2002	622		20	23	23	46	31
32	REPLACE SHUT OFF VALVES, WALLBOARD & BRACKETS	2002	375		20	14	14	28	32
33	WALLCOVERING 9TH FLOOR	2002	91		20	68	68	136	33
34	TOTAL (lines 1 thru 33)		\$ 8,124,151	\$ 337,301		\$ 329,578	\$ (7,723)	\$ 3,574,104	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 8,124,151	\$ 337,301		\$ 329,578	\$ (7,723)	\$ 3,574,104	1
2	HANDRAIL,CORNER GUARD,WALL BUMPER	2002	12,506		20	8,337	8,337	16,674	2
3	HAND RAILS,CORNER GUARDS	2002	9,648		20	6,432	6,432	12,864	3
4	8TH FLOOR DAY ROOM-CHAIR-RAIL,WALL BUMPER	2002	5,740		20	3,827	3,827	7,654	4
5	BLINDS	2002	370		20	15	15	30	5
6	BLINDS	2002	4,575		20	191	191	382	6
7	BLINDS	2002	1,449		20	60	60	120	7
8	CARPETING	2002	1,515		20	90	90	180	8
9	9TH FLOOR CARPET-WINDOW BAYS	2002	2,265		20	135	135	270	9
10	SAND/PATCH/REP WALLS,DOOR FRAME & ELEVATOR D	2002	8,375		20	209	209	418	10
11	VINYL WALLCOVERING	2002	6,389		20	3,195	3,195	6,390	11
12	WALLCOVERING	2002	16,150		20	8,075	8,075	16,150	12
13	CARPETING	2002	205		20	2	2	4	13
14	CARPETING	2002	324		20	4	4	8	14
15	CUBICLE TRACK	2002	7,643		20	5,095	5,095	10,190	15
16	SINK,FAUCETS & HANDLES	2002	466		20	12	12	24	16
17	PEDESTAL SINK, FAUCETS & HANDLES	2002	482		20	14	14	28	17
18	PEDESTAL SINK, FAUCETS & HANDLES	2002	709		20	21	21	42	18
19	SINK,FAUCETS & HANDLES	2002	587		20	15	15	30	19
20	FLOORING	2002	10,000		20	667	667	1,334	20
21	WALK IN COOLER	2002	13,883		20	661	661	1,322	21
22	WALK IN COOLER INSTALL	2002	4,702		20	168	168	336	22
23	BLACK VINYL COVE BASE	2002	1,750		20	29	29	58	23
24	WALK IN COOLER INSTALL	2002	3,000		20	107	107	214	24
25	FLOORING	2002	120,288		20	5,346	5,346	10,692	25
26	INSTALL WALLS	2002	6,624		20	166	166	332	26
27	CUBICLE TRACK	2002	4,674		20	312	312	624	27
28	CROWN MOLDING	2002	8,181		20	136	136	272	28
29	CROWN MOLDING	2002	9,544		20	159	159	318	29
30	WALLCOVERING	2002	2,835		20	709	709	1,418	30
31	MINI BLINDS	2002	1,285		20	32	32	64	31
32	WALL COVERINGS	2002	9,169		20	115	115	230	32
33	WALLCOVERING	2002	7,142		20	1,190	1,190	2,380	33
34	TOTAL (lines 1 thru 33)		\$ 8,406,626	\$ 337,301		\$ 375,104	\$ 37,803	\$ 3,665,156	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$ 8,406,626	\$ 337,301		\$ 375,104	\$ 37,803	\$ 3,665,156	1
2	WALLCOVERING	2002	9,281		20	1,547	1,547	3,094	2
3	MINI BLINDS	2002	155		20	4	4	8	3
4	CUSTOM LEDGE TOPS	2002	7,210		20	60	60	120	4
5	VINYL WALLCOVERING	2002	2,949		20	737	737	1,474	5
6	WALLCOVERING	2002	734		20	184	184	368	6
7	ALLOCATION OF CREDIT MEMO	2002	(63,315)		20	(3,166)	(3,166)	(6,332)	7
8	WINDOWS	2002	3,840		20	160	160	320	8
9	WALLCOVERING	2002	2,595		20	2,163	2,163	4,326	9
10	WALLCOVERING	2002	24,093		20	20,078	20,078	40,156	10
11	WALLCOVERING	2002	1,261		20	1,051	1,051	2,102	11
12	WALLCOVERING	2002	1,843		20	1,536	1,536	3,072	12
13	WALLCOVERING	2002	3,031		20	2,526	2,526	5,052	13
14	WALLCOVERING	2002	24,747		20	20,623	20,623	41,246	14
15	WALLCOVERING	2002	1,464		20	1,220	1,220	2,440	15
16	WALLCOVERING	2002	2,060		20	1,717	1,717	3,434	16
17	9TH FLOOR CORRIDOR-CHAIR RAILS,ETC.	2002	26,162		20	1,090	1,090	2,180	17
18	9TH FLOOR CORRIDOR-CHAIR RAILS,ETC.	2002	2,647		20	110	110	220	18
19	CYLINDERS	2002	656		20	25	25	50	19
20	OVER BED LIGHTS	2002	1,704		20	57	57	114	20
21	PA SPEAKER CONTROL	2002	828		20	138	138	276	21
22	LAUNDRY REPAIRS	2002	707		20	93	93	186	22
23	NURSE CALL SYSTEM REPAIR	2002	949		20	47	47	94	23
24	STEAMER & DISPOSAL REPAIRS	2002	845		20	91	91	182	24
25	REBUILT DRAIN VALVE	2002	581		20	19	19	38	25
26	NURSE CALL SYSTEMS	2002	894		20	35	35	70	26
27	100 LOCKS	2002	578		20	12	12	24	27
28	INSTALLED 7 NEW ROOM PULL STATIONS	2002	984		20	25	25	50	28
29	SERVICE CALL FIRE SYSTEM	2002	500		20	36	36	72	29
30	CARPETING	2002	1,125		20	80	80	160	30
31	TILE	2002	588		20	3	3	6	31
32	100 KEY LOCKS	2002	582		20	2	2	4	32
33	CYLINDER Q LESS CORE	2002	698		20	9	9	18	33
34	TOTAL (lines 1 thru 33)		\$ 8,469,602	\$ 337,301		\$ 427,416	\$ 90,115	\$ 3,769,780	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12K, Carried Forward		\$ 8,469,602	\$ 337,301		\$ 427,416	\$ 90,115	\$ 3,769,780	1
2	PUMP	2002	4,053 x		20	811	811	1,622	2
3	LUMBER	2002	3,379 x		20	676	676	1,352	3
4	SERVICE CALL PA SYSTEM	2002	555 x		20	59	59	118	4
5	REPAIR HOT WATER PUMP	2002	1,276 x		20	62	62	124	5
6	REPAIRED PERIMETER DOOR	2002	1,083 x		20	90	90	180	6
7	VARIOUS REPAIRS	2002	602		20	13	13	26	7
8	REMOVE & INSTALL SPRINKLERS	2002	1,400		20	50	50	100	8
9	WALLCOVERING	2002	5,060		20	3,795	3,795	7,590	9
10	WALL BUMBERS	2003	7,687		20	192	192	192	10
11	WALLCOVERING	2003	14,594		20	365	365	365	11
12	WALLCOVERING	2003	7,760		20	194	194	194	12
13	HAND RAILS	2003	1,143		20	29	29	29	13
14	HAND RAILS	2003	486		20	12	12	12	14
15	CUBICLE TRACK	2003	7,656		20	191	191	191	15
16	CUBICLE TRACK	2003	4,674		20	117	117	117	16
17	RESURFACE & LEVEL PARKING AREA	2003	28,796		20	720	720	720	17
18	NURSING STATION COVE MOLDING & CARPET	2003	7,850		20	196	196	196	18
19	DOOR LOCKS	2003	1,170		20	29	29	29	19
20	DOOR LOCKS	2003	2,716		20	68	68	68	20
21	DOOR LOCKS	2003	755		20	19	19	19	21
22	CROWN MOLDING & WALL TREATMENT	2003	10,666		20	267	267	267	22
23	CROWN MOLDING & WALL TREATMENT	2003	10,333		20	258	258	258	23
24	CEILING PATCH, SAND & PAINT	2003	3,225		20	81	81	81	24
25	LEDGE TOPS - DIVIDER WALLS	2003	7,927		20	198	198	198	25
26	CUBICLE TRACK & CURTAIN	2003	6,107		20	153	153	153	26
27	WALL BUMBERS	2003	1,282		20	32	32	32	27
28	DRAPERY	2003	810		20	20	20	20	28
29	DRAPERY	2003	810		20	20	20	20	29
30	HOT WATER HEATER PLUMBING	2003	938		20	23	23	23	30
31	HVAC EXPENDITURES	2003	618		20	15	15	15	31
32	HOT WATER HEATER PLUMBING	2003	704		20	18	18	18	32
33	HOT WATER BOILER & HEATING PROBLEMS	2003	775		20	19	19	19	33
34	TOTAL (lines 1 thru 33)		\$ 8,616,492	\$ 337,301		\$ 436,208	\$ 98,907	\$ 3,784,128	34

**Improvement type must be detailed in order for the cost report to be considered complete.

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12L, Carried Forward		\$ 8,616,492	\$ 337,301		\$ 436,208	\$ 98,907	\$ 3,784,128	1
2	NURSE CALL STATION	2003	780		20	20	20	20	2
3	INSULATED UNITS	2003	891		20	22	22	22	3
4	DOOR LOCKS & KEYS	2003	628		20	16	16	16	4
5	WIRING - 1ST & 8TH FLOOR	2003	833		20	21	21	21	5
6	NURSE CALL STATION - 6TH FLOOR	2003	682		20	17	17	17	6
7	DOOR INTERCOM SYSTEM	2003	750		20	19	19	19	7
8	BATHROOM TILES	2003	1,500		20	38	38	38	8
9	NURSE CALL SYSTEM	2003	1,030		20	26	26	26	9
10	WINDOW RESTRICTIONS	2003	6,248		20	156	156	156	10
11	STEEL RAILING	2003	2,030		20	51	51	51	11
12	TOILETS	2003	773		20	19	19	19	12
13	GLASS WINDOWS	2003	1,228		20	31	31	31	13
14	FLAGPOLE LIGHT	2003	5,045		20	126	126	126	14
15	SAFETY GLASS & METAL OPENINGS - SMOKING ROOM	2003	1,165		20	29	29	29	15
16	NURSE CALL SYSTEM	2003	1,408		20	35	35	35	16
17	HOT WATER HEATER - FLUE PIPE	2003	2,105		20	53	53	53	17
18	HEAT COIL EXPENDITURES	2003	1,036		20	26	26	26	18
19	PLUMBING IMPROVEMENTS	2003	3,462		20	87	87	87	19
20	STEAMER WIRING	2003	616		20	15	15	15	20
21	STEAMER WIRING	2003	781		20	20	20	20	21
22	KITCHEN IMPROVEMENTS	2003	872		20	22	22	22	22
23	KITCHEN IMPROVEMENTS	2003	578		20	14	14	14	23
24	KITCHEN CEILING	2003	875		20	22	22	22	24
25	MOP SINK	2003	850		20	20	20	20	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,652,658	\$ 337,301		\$ 437,113	\$ 99,812	\$ 3,785,033	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Lydia Healthcare

0045880

Report Period Beginning:

1/1/2003

Ending:

12/31/2003

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component/ Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 560,660	\$ 72,400	\$ 57,805	\$ (14,595)	10	\$ 304,730	71
72	Current Year Purchases	105,762	7,985	5,287	(2,698)	10	5,287	72
73	Fully Depreciated Assets	605,882		3,072	3,072		605,882	73
74								74
75	TOTALS	\$ 1,272,304	\$ 80,385	\$ 66,164	\$ (14,221)		\$ 915,899	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	2003 Chevy Express Van	2002	\$ 20,175	\$ 4,207	\$ 4,035	\$ (172)	5	\$ 4,575	76
77	Facility	2003 Chevy Venture	2002	21,063	4,393	4,213	(180)	5	4,777	77
78	Facility	2003 Buick	2003	26,783	4,596	268	(4,328)	5	268	78
79	Facility							5		79
80	TOTALS			\$ 68,021	\$ 13,196	\$ 8,516	\$ (4,680)		\$ 9,620	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 9,570,241	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 430,882	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 511,793	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 80,911	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,710,552	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progres

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column f

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease _____.

9. Option to Buy: ☐ YES ☐ NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? _____

☐ YES ☐ NO

16. Rental Amount for movable equipment: \$ _____ Description: Water Conditioning \$ 1,377; Empire Cooler \$ 1,170; Plant rental \$ 3,475
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17		<u>02 Mercedes</u>	\$	\$ <u>12,762</u>	17
18		<u>GMAC Van</u>		<u>4,362</u>	18
19					19
20					20
21	TOTAL		\$	\$ 17,124	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. _____/2004 \$ _____

13. _____/2005 \$ _____

14. _____/2006 \$ _____

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility)

<p>1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER AIDE _____</p>
--	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities:

\$ _____

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefit.
(c) For in-house training programs only. Do not include fringe benefit.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							
10	Academic Education		hrs							10
11	Exceptional Care Program									11
12										12
13	Other (specify):									13
14	TOTAL			\$		\$	\$		\$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 74,518	\$ 503,452	1
2	Cash-Patient Deposits	94,962	94,962	2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	2,086,048	2,086,048	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	356,014	977,942	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,611,542	\$ 3,662,404	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		105,765	13
14	Buildings, at Historical Cost		9,602,939	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	560,718	2,096,349	16
17	Accumulated Depreciation (book methods)	(52,213)	(6,423,716)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	6,342,168	663,492	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,850,673	\$ 6,044,829	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,462,215	\$ 9,707,233	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 598,172	\$ 598,172	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	94,962	94,962	28
29	Short-Term Notes Payable	1,333,659	510,729	29
30	Accrued Salaries Payable	189,094	189,094	30
31	Accrued Taxes Payable (excluding real estate taxes)	20,784	20,784	31
32	Accrued Real Estate Taxes(Sch.IX-B)		544,308	32
33	Accrued Interest Payable	94,817	203,735	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,331,488	\$ 2,161,784	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	5,655,736	2,226,600	39
40	Mortgage Payable		27,111,040	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 5,655,736	\$ 29,337,640	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,987,224	\$ 31,499,424	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,474,991	\$ (21,792,191)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 9,462,215	\$ 9,707,233	48

*(See instructions.)

Other Current Assets:

Amount Amount

Other Current Liabilities

Amount Amount

Other Non-Current Assets:

Amount Amount

Other Non-Current Liabilities

Amount Amount

Option Deposit	5,460,000	
HUD Financing Costs	897,237	621,201
Amort of HUD Costs	(15,069)	(10,353)
Goodwill		197,419
Amort of Goodwill		(144,775)

6,342,168 663,492

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,625,210	1
2	Restatements (describe):		2
3	Equity of entities shown incorrectly last year as operating;		3
4	presented this year only as consolidated	(2,249,457)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,375,753	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	579,238	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(480,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 99,238	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,474,991	24 *

* This must agree with page 17, line 47.

STATE OF ILLINOIS

Page 19

Facility Name & ID Number Lydia Healthcare

0045880

Report Period Beginning: 1/1/2003

Ending: 12/31/2003

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached**Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses.**

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 13,425,435	1
2	Discounts and Allowances for all Levels of Care	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 13,425,435	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
C. Other Operating Revenue			
9	Payments for Educational Services		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patient		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income**	2,891	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,891	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28		1,645	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,645	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,429,971	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	2,660,204	31
32	Health Care	3,679,852	32
33	General Administration	2,199,226	33
B. Capital Expense			
34	Ownership	4,085,881	34
C. Ancillary Expense			
35	Special Cost Centers		35
36	Provider Participation Fee	225,570	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 12,850,733	40
41	Income before Income Taxes (line 30 minus line 40)**	579,238	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 579,238	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation. Tax on cash basis

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

**** Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Lydia Healthcare

0045880

Report Period Beginning: 1/1/2003

Ending:

12/31/2003

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,496	2,664	\$ 72,269	\$ 27.13	1
2	Assistant Director of Nursing	4,790	5,327	122,190	22.94	2
3	Registered Nurses	5,331	5,496	120,153	21.86	3
4	Licensed Practical Nurses	55,264	60,139	1,063,056	17.68	4
5	Nurse Aides & Orderlies	115,348	122,126	1,072,222	8.78	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	23,972	26,422	226,776	8.58	10
11	Social Service Worker	58,557	62,039	646,924	10.43	11
12	Dietician					12
13	Food Service Supervisor	9,130	9,973	109,014	10.93	13
14	Head Cook					14
15	Cook Helpers/Assistants	34,327	35,429	269,790	7.61	15
16	Dishwashers					16
17	Maintenance Worker	19,769	22,255	310,650	13.96	17
18	Housekeepers	65,085	68,759	552,376	8.03	18
19	Laundry	5,574	6,342	52,339	8.25	19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	33,047	36,362	428,111	11.77	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	432,690	463,333	\$ 5,045,870 *	\$ 10.89	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 14,400	01-03	35
36	Medical Director	Monthly	3,200	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-03	38
39	Pharmacist Consultant	Monthly	3,150	10-03	39
40	Physical Therapy Consultant		124	10a-3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47	Dental Consultant		3,300	10-03	47
48	Psychosocial Consultant		20,890	10a-3	48
49	TOTAL (lines 35 - 48)		\$ 45,064		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Nurse Aides	2,480	49,603	10-03	52
53	TOTAL (lines 50 - 52)	2,480	\$ 49,603		53

XIX. SUPPORT SCHEDULES

[illegible]

* Attach copy of IMRF notifications

****See instructions.**

Lydia Healthcare
Seminar & Educational Expenses
December 31, 2003

Date	Provider / Vender	Name	Department	Amount
2/21/2003	Lorman Educational Services	Nadine James	Office	289.00
2/25/2003	Illinois Healthcare Association	Fannie Booker	Housekeeping	82.50
2/25/2003	Illinois Healthcare Association	Maggie Olsen	Office	82.50
4/1/2003	Illinois Nursing Home Administrators Assoc	Chip Daugherty	Administration	95.00
4/1/2003	Illinois Nursing Home Administrators Assoc	Susan Simonsen	Administration	95.00
3/27/2003	Illinois Council for Long Term Care	Chip Daugherty	Administration	75.00
3/27/2003	Illinois Council for Long Term Care	Susan Simonsen	Administration	75.00
4/4/2003	National Seminars Group	Chip Daugherty	Administration	179.00
4/4/2003	National Seminars Group	Susan Simonsen	Administration	179.00
4/4/2003	National Seminars Group	Niquita Berry	Administration	179.00
4/4/2003	National Seminars Group	Alice Apará	Director of Nursing	179.00
4/4/2003	National Seminars Group	Alicia Miller	Administration	179.00
4/4/2003	National Seminars Group	Kristen Hendricks	Social Service	Free
4/4/2003	National Seminars Group	Nicki Spizzirri		179.00
4/4/2003	National Seminars Group	Dianna Dang		Free
Various	NIU Outreach	Chip Daugherty	Administration	309.00
3/6/2003	OCC Alliance	Chip Daugherty	Administration	95.00
7/16/2003	Lorman Educational Services	Chip Daugherty	Administration	309.00
7/16/2003	Lorman Educational Services	Susan Simonsen	Administration	309.00
8/25/2003	National Business Institute	Chip Daugherty	Administration	244.00
8/25/2003	National Business Institute	Susan Simonsen	Administration	244.00
6/5/2003	Paradise CPU's	Chip Daugherty	Administration	78.72
6/5/2003	Paradise CPU's	Susan Simonsen	Administration	78.73
7/31/2003	Illinois Council for Long Term Care	Chip Daugherty	Administration	75.00
7/31/2003	Illinois Council for Long Term Care	Alice Apará	Director of Nursing	75.00
7/17/2003	Keye Productivity Center	Maggie Olsen	Office	169.00
6/26/2003	Illinois Healthcare Association	Chip Daugherty	Administration	165.00
7/1/2003	Illinois Healthcare Association	Chip Daugherty	Administration	139.00
9/10/2003	Assurance Agency	Chip Daugherty	Administration	75.00
9/10/2003	Assurance Agency	Susan Simonsen	Administration	75.00
10/28/2003	PESI Healthcare Center	Kristen Hendricks	Social Service	139.00
10/28/2003	PESI Healthcare Center	Dianna Dang		139.00
10/23/2003	Illinois Council for Long Term Care	Chip Daugherty	Administration	95.00
10/23/2003	Illinois Council for Long Term Care	Irene Grimes	Administration	95.00
10/23/2003	Illinois Council for Long Term Care	Sharon Ogbebor	Social Service	95.00
10/23/2003	Illinois Council for Long Term Care	Sandra Kaiser		95.00
10/23/2003	Illinois Council for Long Term Care	Keisha Perkins		95.00
10/23/2003	Illinois Council for Long Term Care	Bose Babalola	Nursing	95.00
11/5/2003	Cross Country University	Chip Daugherty	Administration	149.00
11/5/2003	Cross Country University	Susan Simonsen	Administration	149.00
11/20/2003	Illinois Council for Long Term Care	Maggie Olsen	Office	108.75
11/20/2003	Illinois Council for Long Term Care	Kristen Hendricks	Social Service	108.75
11/20/2003	Illinois Council for Long Term Care	Danielle Crowder	Social Service	108.75
11/20/2003	Illinois Council for Long Term Care	Bose Babalola	Nursing	108.75
7/19/2003	NAMI	Library materials	Various	124.50
Various	Educational Materials	Library materials	Various	4,503.00
			Rounding	0.05
				<u>10,517.00</u>

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

[illegible]

Facility Name & ID Number Lydia Healthcare

0045880

Report Period Beginning: 1/1/2003

Ending: 12/31/2003

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union Yes
- (2) Are there any dues to nursing home associations included on the cost report Yes
If YES, give association name and amount ICLTC - \$ 29,505
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. N/A Line
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES X NO If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over Lydia Healthcare Center
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. 225,570
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V No
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 52,000 Has any meal income been offset against related costs? No Indicate the amount \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% in Ln
d. Have vehicle usage logs been maintained? No
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm No
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report N/A
Attach invoices and a summary of services for all architect and appraisal fees

SUSAN SIMONSEN
AVERAGE HOURS WORKED
AND COMPENSATION
1/1/2003 THROUGH 12/31/2003

FACILITY NAME	AVERAGE HOURS	SALARY FROM THE FACILITY	MANAGEMENT FEES FROM THE FACILITY	TOTAL COMPENSATION
LYDIA HC WINFIELD	10		\$ 32,900.00	\$ 32,900.00
	40			-
	50	\$ -	\$ 32,900.00	\$ 32,900.00

WILLIAM DAUGHERTY
AVERAGE HOURS WORKED
AND COMPENSATION
1/1/2003 THROUGH 12/31/2003

FACILITY NAME	AVERAGE HOURS	SALARY FROM THE FACILITY	MANAGEMENT FEES FROM THE FACILITY	TOTAL COMPENSATION
LYDIA HC WINFIELD	40			\$ -
	10			-
	50	\$ -	\$ -	\$ -

Recap			
Line	17	1	74,518.00
Line	17	2	94,962.00
Line	17	3	2,086,048.00
Line	17	4	0.00
Line	17	5	0.00
Line	17	6	0.00
Line	17	7	0.00
Line	17	8	356,014.00
Line	17	9	0.00
Line	17	10	0.00
Line	17	11	0.00
Line	17	12	0.00
Line	17	13	0.00
Line	17	14	0.00
Line	17	15	0.00
Line	17	16	560,718.00
Line	17	17	(52,213.00)
Line	17	18	0.00
Line	17	19	0.00
Line	17	20	0.00
Line	17	21	0.00
Line	17	22	0.00
Line	17	23	6,342,168.00
Line	17	24	0.00
Line	17	25	0.00
Line	17	26	(598,172.00)
Line	17	27	0.00
Line	17	28	(94,962.00)
Line	17	29	(1,333,659.00)
Line	17	30	(189,094.00)
Line	17	31	(20,784.00)
Line	17	32	0.00
Line	17	33	(94,817.00)
Line	17	34	0.00
Line	17	35	0.00
Line	17	36	0.00
Line	17	37	0.00
Line	17	38	0.00
Line	17	39	(5,655,736.00)
Line	17	40	0.00
Line	17	41	0.00
Line	17	42	0.00
Line	17	43	0.00
Line	17	44	0.00
Line	17	45	0.00
Line	17	46	0.00
Line	17	47	0.00
Line	17	48	0.00
Line	18	1	(1,375,753.00)
Line	18	2	0.00
Line	18	3	0.00
Line	18	4	0.00
Line	18	13	480,000.00
Profit & Loss			(579,238.00)
-			
Recap			
Page	19	1	(13,425,435.00)
	19	25	(2,891.00)
	19	28	(1,645.00)